



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0831 Sidney Public Schools

0745 Sidney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,044,698.59	5,039,237.49	0.00	5,461.10	0.00	0.00
21XX Support Services - Students	627,763.26	627,763.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	72,860.61	72,860.61	0.00	0.00	0.00	0.00
222X Educational Media Services	364,189.73	364,189.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	667,525.44	667,525.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	535,012.41	535,012.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	151,413.39	18,280.73	133,132.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	808,573.30	808,573.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	411,969.44	318,052.64	0.00	93,916.80	0.00	0.00
34XX Extracurricular - Activities	17,569.49	17,569.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,405.90	50,405.90	0.00	0.00	0.00	0.00
Totals	8,751,981.56	8,519,471.00	133,132.66	99,377.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,751,981.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0831 Sidney Public Schools

0746 Sidney H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,608,884.94	2,603,684.94	0.00	5,200.00	0.00	0.00
21XX Support Services - Students	189,728.99	189,728.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	31,292.13	31,292.13	0.00	0.00	0.00	0.00
222X Educational Media Services	211,194.23	211,194.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	355,645.03	355,645.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	349,301.34	349,301.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,695.56	18,280.73	83,414.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	571,414.71	571,414.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	329,370.71	234,787.51	0.00	94,583.20	0.00	0.00
31XX Food Services	526,532.34	526,532.34	0.00	0.00	0.00	0.00
32XX Enterprise Services	77,089.13	77,089.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,517.47	63,517.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	211,674.52	211,674.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	247,656.00	0.00	0.00	247,656.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,319,750.07	0.00	0.00	1,319,750.07	0.00	0.00
Totals	7,194,747.17	5,444,143.07	83,414.83	1,667,189.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,194,747.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0745 Sidney Elem	Indirect/Direct	133,132.66 / 8,519,471.00	1.56%		
	LE 0746 Sidney H S	Indirect/Direct	83,414.83 / 5,444,143.07	1.53%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0745 Sidney Elem	0.0207	0.0208	0.0199	0.0183	1.56%
	0746 Sidney H S	0.0207	0.0208	0.0199	0.0183	1.53%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0745 Sidney Elem	0.0207	0.0000	0.0000	0.0000	
	0746 Sidney H S	0.0207	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0745 Sidney Elem	0.0207	0.0208	0.0199	0.0183	
	0746 Sidney H S	0.0207	0.0208	0.0199	0.0183	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0745 Sidney Elem	1.81%	
	0746 Sidney H S	1.81%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0831 Sidney Public Schools	Your Preliminary Rate by School System (SS) is:	1.81%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0832 Savage Public Schools

0747 Savage Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	505,400.09	505,400.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	95.10	95.10	0.00	0.00	0.00	0.00
222X Educational Media Services	10,746.33	10,746.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,715.43	36,715.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,968.59	7,968.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,450.38	4,695.28	26,755.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	116,616.86	116,616.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,793.85	55,793.85	0.00	0.00	0.00	0.00
31XX Food Services	79,997.12	79,997.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	762.35	762.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,911.85	10,911.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	160,687.33	0.00	0.00	160,687.33	0.00	0.00
Totals	1,017,145.28	829,702.85	26,755.10	160,687.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,017,145.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

42 Richland 0832 Savage Public Schools

0748 Savage H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	457,864.52	449,489.52	0.00	8,375.00	0.00	0.00
21XX Support Services - Students	520.33	520.33	0.00	0.00	0.00	0.00
222X Educational Media Services	9,990.72	9,990.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,116.63	77,116.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,602.81	19,602.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,989.29	4,693.97	35,295.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,031.38	182,031.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,045.48	46,045.48	0.00	0.00	0.00	0.00
31XX Food Services	38,594.46	38,594.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,649.68	5,649.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,647.72	36,647.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	66,153.00	0.00	0.00	66,153.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,993.73	0.00	0.00	100,993.73	0.00	0.00
Totals	1,081,199.75	870,382.70	35,295.32	175,521.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,081,199.75					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0747 Savage Elem	Indirect/Direct	26,755.10 / 829,702.85	3.22%				
	LE 0748 Savage H S	Indirect/Direct	35,295.32 / 870,382.70	4.06%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0747 Savage Elem			0.0340	0.0331	0.0317	0.0334	3.22%
	0748 Savage H S			0.0340	0.0331	0.0317	0.0334	4.06%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0747 Savage Elem			0.0000	0.0000	0.0000	0.0000	
	0748 Savage H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0747 Savage Elem			0.0340	0.0331	0.0317	0.0334	
	0748 Savage H S			0.0340	0.0331	0.0317	0.0334	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0747 Savage Elem						3.12%	
	0748 Savage H S						3.28%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0832 Savage Public Schools		Your Preliminary Rate by School System (SS) is:				3.20%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0833 Brorson Elementary

0749 Brorson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	153,627.90	153,627.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,480.51	3,480.51	0.00	0.00	0.00	0.00
222X Educational Media Services	4,514.06	4,514.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,872.59	0.00	37,872.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,483.18	33,951.83	0.00	32,531.35	0.00	0.00
27XX Student Transportation Services	44,920.94	44,920.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,679.05	0.00	0.00	2,679.05	0.00	0.00
Totals	313,578.23	240,495.24	37,872.59	35,210.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	313,578.23					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0749 Brorson Elem	Indirect/Direct	37,872.59 / 240,495.24	15.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0749 Brorson Elem	0.3346	0.3360	0.3560	0.2588	15.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0749 Brorson Elem	0.3346	0.3360	0.3560	0.2588	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0749 Brorson Elem			27.42%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0833 Brorson Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

27.42%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0834 Fairview Public Schools

0750 Fairview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,472,309.91	1,444,267.23	0.00	28,042.68	0.00	0.00
21XX Support Services - Students	154,475.29	154,475.29	0.00	0.00	0.00	0.00
222X Educational Media Services	32,678.50	32,678.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,246.14	87,786.78	0.00	6,459.36	0.00	0.00
24XX Support Services - School Administration	135,790.53	135,790.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,893.51	12,851.44	41,042.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,752.26	197,841.72	0.00	3,910.54	0.00	0.00
27XX Student Transportation Services	259,389.94	259,389.94	0.00	0.00	0.00	0.00
31XX Food Services	190,036.41	190,036.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,270.10	9,270.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,031.98	19,031.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,318.47	0.00	0.00	4,318.47	0.00	0.00
Totals	2,627,193.04	2,543,419.92	41,042.07	42,731.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,627,193.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0834 Fairview Public Schools

0751 Fairview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,014,855.96	1,002,418.81	0.00	12,437.15	0.00	0.00
222X Educational Media Services	38,744.71	38,744.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,985.42	101,065.07	0.00	4,920.35	0.00	0.00
24XX Support Services - School Administration	131,917.29	131,917.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,345.19	15,346.66	47,998.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	229,360.49	171,667.80	0.00	57,692.69	0.00	0.00
27XX Student Transportation Services	64,857.62	64,857.62	0.00	0.00	0.00	0.00
31XX Food Services	5,952.40	5,952.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,242.77	34,242.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,658.81	97,658.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,076.18	0.00	0.00	2,076.18	0.00	0.00
Totals	1,788,996.84	1,663,871.94	47,998.53	77,126.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,788,996.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0750 Fairview Elem	Indirect/Direct	41,042.07 / 2,543,419.92	1.61%		
	LE 0751 Fairview H S	Indirect/Direct	47,998.53 / 1,663,871.94	2.88%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0750 Fairview Elem	0.0204	0.0201	0.0206	0.0201	1.61%
	0751 Fairview H S	0.0204	0.0201	0.0206	0.0201	2.88%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0750 Fairview Elem	0.0000	0.0000	0.0000	0.0000	
	0751 Fairview H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0750 Fairview Elem	0.0204	0.0201	0.0206	0.0201	
	0751 Fairview H S	0.0204	0.0201	0.0206	0.0201	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0750 Fairview Elem	1.85%	
	0751 Fairview H S	2.09%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0834 Fairview Public Schools	Your Preliminary Rate by School System (SS) is:	1.97%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0837 Rau Elementary

0754 Rau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	493,786.76	477,603.76	0.00	16,183.00	0.00	0.00
21XX Support Services - Students	8,208.04	8,208.04	0.00	0.00	0.00	0.00
222X Educational Media Services	9,293.92	9,293.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	115,892.50	13,335.89	102,556.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,835.70	52,835.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,506.60	78,506.60	0.00	0.00	0.00	0.00
31XX Food Services	63,714.13	63,714.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	725.00	725.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,765.19	0.00	0.00	21,765.19	0.00	0.00
Totals	844,727.84	704,223.04	102,556.61	37,948.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	844,727.84					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0754 Rau Elem	Indirect/Direct	102,556.61 / 704,223.04	14.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0754 Rau Elem	0.1094	0.1123	0.1163	0.1141	14.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0754 Rau Elem	0.1094	0.1123	0.1163	0.1141	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0754 Rau Elem			11.36%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0837 Rau Elementary	Your Preliminary Rate by School System (SS) is:	11.36%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0851 Lambert Public Schools

0768 Lambert Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	659,368.29	659,368.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,440.90	10,440.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,292.26	5,292.26	0.00	0.00	0.00	0.00
222X Educational Media Services	22,357.08	22,357.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,064.09	99,064.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,742.75	20,742.75	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	29,287.41	0.00	29,287.41	0.00	0.00	0.00
25XX Support Services - Business	55,165.08	0.00	55,165.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	202,919.81	178,669.81	0.00	24,250.00	0.00	0.00
27XX Student Transportation Services	155,673.65	155,663.65	0.00	10.00	0.00	0.00
31XX Food Services	103,282.60	103,282.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,241.53	8,241.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,861.05	20,861.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	790.77	0.00	0.00	790.77	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,411.80	0.00	0.00	1,411.80	0.00	0.00
Totals	1,394,899.07	1,283,984.01	84,452.49	26,462.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,394,899.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

42 Richland 0851 Lambert Public Schools

0769 Lambert H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	487,558.36	487,558.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,818.86	19,818.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,187.24	5,187.24	0.00	0.00	0.00	0.00
222X Educational Media Services	4,973.07	4,973.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,406.67	95,406.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,754.27	40,754.27	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	29,290.46	0.00	29,290.46	0.00	0.00	0.00
25XX Support Services - Business	59,326.17	0.00	59,326.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	179,459.92	155,209.92	0.00	24,250.00	0.00	0.00
27XX Student Transportation Services	155,673.71	155,663.71	0.00	10.00	0.00	0.00
31XX Food Services	48,106.64	48,106.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,259.77	47,259.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,420.95	62,110.95	0.00	310.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	790.78	0.00	0.00	790.78	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	871.99	0.00	0.00	871.99	0.00	0.00
Totals	1,236,898.86	1,122,049.46	88,616.63	26,232.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,236,898.86					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0768 Lambert Elem	Indirect/Direct	84,452.49 / 1,283,984.01	6.58%				
	LE 0769 Lambert H S	Indirect/Direct	88,616.63 / 1,122,049.46	7.90%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0768 Lambert Elem			0.0406	0.0366	0.0379	0.0421	6.58%
	0769 Lambert H S			0.0406	0.0366	0.0379	0.0421	7.90%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0768 Lambert Elem			0.0000	0.0000	0.0000	0.0000	
	0769 Lambert H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0768 Lambert Elem			0.0406	0.0366	0.0379	0.0421	
	0769 Lambert H S			0.0406	0.0366	0.0379	0.0421	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0768 Lambert Elem						4.24%	
	0769 Lambert H S						4.49%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0851 Lambert Public Schools			Your Preliminary Rate by School System (SS) is:			4.37%	
				This same rate is applied to both EL and HS in the same SS				

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